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Attorneys for Plaintiff
CVE Technology, Inc.

**UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF TEXAS**

CVE TECHNOLOGY, INC., a Texas
Corporation,

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

Case No. _____

COMPLAINT

CVE Technology, Inc. ("Plaintiff" or "Taxpayer") for its complaint against the
United States of America ("Defendant") states:

NATURE OF ACTION, JURISDICTION AND VENUE

This is a civil action brought by Plaintiff under the provisions of 28 U.S.C.
7422(f), under which this Court has jurisdiction.

1. Venue is proper because Taxpayer's place of business is 3000 E. Plains
Parkway, Plano, TX.

Plaintiff alleges as follows:

2. Plaintiff does its accounting and files its tax returns on a calendar year basis.

3. Plaintiff's tax return for the year ending December 31, 2017, was filed on July 12, 2018.

4. The tax return, a copy of which is attached hereto as Exhibit “A,” Plaintiff reported a taxable income loss in the amount of \$17,596,963.

5. Simultaneous with its 2017 income tax return, Plaintiff filed an election to carry the Net Operating Loss of \$17,596,963 to its two (2) prior tax years. A copy of the Application for Tentative Refund sent simultaneously is attached hereto as Exhibit "B."

6. More than six (6) months has passed since the filing of the Request for Tentative Refund for tax years 2015 and 2016. Plaintiff has chosen to deem the refund request denied pursuant to IRC section 6511.

7. The total reduction in 2015 and 2016 tax of Plaintiff resulting from the carry back is \$6,032,586 plus interest.

8. Without applying the loss carryback as requested, Defendant has been collecting monthly installments from Plaintiff for taxes otherwise due in 2015 or 2016, which sums should not be due as a result of requested refunds

PRAYER

WHEREFORE, Plaintiff prays for refund of tax resulting from NOL carryback to 2015 and 2016 tax years in the amount of \$6,032,586.00, plus all amounts collected against liability resulting from failure to process the NOL carryback.

Dated: February 12, 2020

By: /s/ Joseph E. Mudd
JOSEPH E. MUDD
Attorney for Plaintiff
CVE TECHNOLOGY, INC., a
Texas Corporation